

BEST AVAILABLE COPY**II. REMARKS****A. Summary**

In the present Office Action, claims 2-10 were examined and rejected under 35 U.S.C. 102 as being anticipated by Clancey et al. (U.S. Patent No. 6,134,563).

By this amendment, claims 4, 7, and 10 have been canceled without prejudice. Claims 2, 3, 5, 6, 8, and 9 have been amended, and claims 11-13 are new. Claims 2, 3, 5, 6, 8, 9 and 11-13 are presented for further examination. No new matter has been added.

B. Explanation of Above Amendments

Independent claims 2, 5, and 8 have been amended to include the limitations of dependent claims 4, 7, and 10, respectively. These claims have also been amended to indicate that the financial and accounting figures in the dynamic financial accounting spreadsheet are reconciled. This amendment finds support in the as-filed specification at, for example, paragraphs [0014] and [0024]. Claims 3, 6, and 9 have been amended to recite that the business components into which the reconciled financial and accounting figures are interpreted consist of: Market, Money, Man, Management, Method and Machine. These amendments are made to place the claims in condition for allowance or, in the alternative, in better condition for Appeal and are appropriate under 37 CFR 1.116. Claims 11-13 have been newly added, and find support in the as-filed specification at, for example, paragraph [0016]. No new matter has been added.

C. Rejections Under 35 U.S.C. 102

Claims 2-10 stand rejected under 35 U.S.C. 102 as allegedly being anticipated by Clancey et al.. Applicant traverses this rejection and reconsideration is respectfully requested for the following reasons.

Clancey et al. does not teach or suggest a dynamic financial accounting spreadsheet comprising reconciled financial and accounting figures displayed in a financial report including:

an income statement, balance sheet, and cash flow statement. Clancey et al. is directed to a system for creating and editing a financial report. (Col. 6, lines 49-50). The system of Clancey et al. stores in computer memory a project workbook representing a financial project. The workbook may include one or more user-specified financial statements such as an income statement 44, a balance sheet statement 46, a cash flow statement 48, and a ratio statement 50. (Col 8, lines 13-18). Each of these financial statements are provided as a *separate spreadsheet* in the workbook (Fig. 2A), and a separate input statement 52 spreadsheet is used to input the data needed to populate the various financial statements. (Col. 8, lines 21-25). In contrast, Applicant's claimed invention recites a dynamic financial accounting spreadsheet comprising reconciled financial and accounting figures (i.e., Total Asset = Total Liability + Owner Equity) displayed in a financial report including: an income statement, a balance sheet, and a cash flow statement. In other words, Applicant's income statement, balance sheet, and cash flow statement are provided in the same spreadsheet. As noted in Applicant's specification, this allows the dynamic financial accounting spreadsheet to be used as gauges to monitor business performance.

Because Clancey et al. does not teach or suggest a dynamic financial accounting spreadsheet comprising reconciled financial and accounting figures displayed in a financial report including: an income statement, balance sheet, and cash flow statement, claims 2, 5, and 8, and claims 3, 6, and 9 which depend therefrom, are allowable over Clancey et al.

In addition, Clancey et al. does not teach or suggest that the financial statements display reconciled financial and accounting figures, as recited in Applicant's claims 2, 5, and 8.

Furthermore, Clancey et al. does not teach or suggest a further step of interpreting the financial and accounting data into business components, as recited in Applicant's claims 2, 5, and 8.

While Clancey et al. teaches the creation of a financial statement, it does not teach or suggest any further steps (e.g., reconciling or interpreting) that allow the financial statement to be used as a management tool to help one maneuver business, as in each of Applicant's independent claims. Applicant's claimed invention, on the other hand, provides these additional steps. For at least these additional reasons, claims 2, 5, and 8, and claims 3, 6, and 9 which depend therefrom, are allowable over Clancey et al.

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Regarding claims 3, 6, and 9, Clancey et al. does not teach or suggest interpreting financial and accounting figures into components consisting of Market, Money, Man, Management, Method and Machine. For at least this additional reason, claims 3, 6, and 9 are allowable over Clancey et al.

Finally, regarding new claims 11-13, Clancey et al. does not teach or suggest a dynamic financial accounting spreadsheet that accepts as input business settings comprising: daily sales, monthly working days, price and profit margin, office rental and expenses, employee salaries, and owner equity. Rather, Clancey et al. teaches that the input statement 52 "contains only those inputs (and associated terms) needed to populate the financial statements of the workbook 42". (Col. 8, lines 34-37). Thus, if the statements of the workbook 42 are an income statement 44, a balance sheet statement 46, and a cash flow statement 48, the inputs would include only inputs associated with those statements (e.g., general ledger inputs) and would not include inputs reflecting day-to-day business activity such as daily sales, monthly working days, price and profit margin, office rental and decoration expenses, manager and clerk salary, and owner equity, as recited in Applicant's claims 11-13. For at least this reason, new claims 11-13 are allowable over Clancey et al.

D. Conclusion

Entry of this amendment and reconsideration of the claims as amended is respectfully requested. It is believed that the Amendment places the claims in condition for allowance or, in the alternative, in better condition for Appeal and is appropriate under 37 CFR 1.116. It is believed that the foregoing remarks are fully responsive to the Office Action. Accordingly, reconsideration and allowance is respectfully requested.

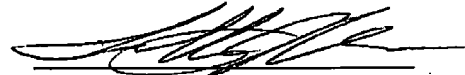
If the Examiner has any questions or believes that a discussion with Applicant's attorney would expedite prosecution, the Examiner is invited and encouraged to contact the undersigned at the telephone number below.

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The Examiner is hereby authorized to apply any credits or charge any deficiencies related to this Amendment to our Deposit Account No. 23-1665.

Respectfully submitted,
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